

HOUSE No. 2352

By Ms. Atkins of Concord, petition of Cory Atkins relative to the
taxation of trusts. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO THE TAXATION OF TRUSTS.

*Be it enacted by the Senate and House of Representatives in General
Court assembled, and by the authority of the same, as follows:*

- 1 Subsection (f) of section 10 of chapter 62 of the General Laws,
- 2 as appearing in the 2000 Official Edition, is hereby amended by
- 3 adding the following paragraph:—
- 4 The provisions of this subsection shall not apply to any such
- 5 trustee or fiduciary with regard to income received that is taxable
- 6 to a grantor, or another person as owner, who is a resident of the
- 7 commonwealth for the entire taxable year and whose taxpayer
- 8 identification number is the same as the taxpayer identification
- 9 number of said trustee or fiduciary.